

**ACADIANA CRIMINALISTICS
LABORATORY COMMISSION
FINANCIAL REPORT
DECEMBER 31, 2010**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8/10/11

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INDEPENDENT AUDITORS' REPORT

To Acadiana Criminalistics
Laboratory Commission
New Iberia, Louisiana

We have audited the accompanying basic financial statements of Acadiana Criminalistics Laboratory Commission as of and for the year ended December 31, 2010, as listed in the table of contents. These financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Acadiana Criminalistics Laboratory Commission as of December 31, 2010, and the change in financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated June 22, 2011, on our consideration of Acadiana Criminalistics Laboratory Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing

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and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

The Commission has not presented management's discussion and analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of the basic financial statements.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 24 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The budgetary comparison information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Broussard, Roche, Lewis & Greaves LLP.

Lafayette, Louisiana
June 22, 2011

BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

ACADIANA CRIMINALISTICS LABORATORY COMMISSION

STATEMENT OF NET ASSETS

December 31, 2010

ASSETS

Cash	\$ 691,846
Investments	1,166,932
Accrued interest receivable	1,602
Due from other governmental agencies	507,064
Prepaid expenses	17,679
Capital assets:	
Non-depreciable	43,111
Depreciable, net	<u>1,138,699</u>
Total assets	<u>\$3,566,933</u>

LIABILITIES AND NET ASSETS

Liabilities:

Accounts payable	\$ 17,497
Accrued liabilities	107,032
Long-term liabilities -	
Portion due or payable within one year:	
Accrued compensated absences	19,099
Portion due or payable after one year:	
Accrued compensated absences	<u>4,287</u>
Total liabilities	<u>\$ 147,915</u>

Net assets:

Invested in capital assets	\$1,181,810
Unrestricted	<u>2,237,208</u>
Total net assets	<u>\$3,419,018</u>
Total liabilities and net assets	<u>\$3,566,933</u>

See Notes to Financial Statements.

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FUND FINANCIAL STATEMENTS

ACADIANA CRIMINALISTICS LABORATORY COMMISSION

BALANCE SHEET
GOVERNMENTAL FUND
December 31, 2010

ASSETS	General Fund
Cash	\$ 691,846
Investments	1,166,932
Accrued interest receivable	1,602
Due from other governmental agencies	507,064
Prepaid expense	<u>17,679</u>
Total assets	<u>\$2,385,123</u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 17,497
Accrued liabilities	<u>107,032</u>
Total liabilities	<u>\$ 124,529</u>
Fund balances:	
Reserved for -	
Prepays	\$ 17,679
Unreserved, undesignated	<u>2,242,915</u>
Total fund balances	<u>\$2,260,594</u>
Total liabilities and fund balances	<u>\$2,385,123</u>

See Notes to Financial Statements.

ACADIANA CRIMINALISTICS LABORATORY COMMISSION

RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
December 31, 2010

Total fund balance - governmental fund		\$2,260,594
Total net assets reported for governmental activities in the statement of net assets is different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund. Those assets consist of:		
Land	\$ 43,111	
Building and improvements, net	629,320	
Equipment, net	<u>509,379</u>	1,181,810
Long-term liabilities, including accrued compensated absences and capital lease payable, applicable to the Commission's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net assets. Those long-term liabilities consist of:		
Compensated absences		<u>(23,386)</u>
Total net assets of governmental activities		<u>\$3,419,018</u>

See Notes to Financial Statements.

ACADIANA CRIMINALISTICS LABORATORY COMMISSION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
GOVERNMENTAL FUND
For the Year Ended December 31, 2010

	General Fund
Revenues:	
Intergovernmental	\$ 170,910
Charges for service	2,350,185
Investment earnings	12,381
Miscellaneous	<u>3,766</u>
Total revenues	<u>\$2,537,242</u>
Expenditures:	
Current -	
Public safety	\$2,249,608
Capital outlay	<u>97,213</u>
Total expenditures	<u>\$2,346,821</u>
Net change in fund balance	\$ 190,421
Fund balance, beginning	<u>2,070,173</u>
Fund balance, ending	<u>\$2,260,594</u>

See Notes To Financial Statements.

ACADIANA CRIMINALISTICS LABORATORY COMMISSION

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND
TO THE STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2010

Net change in fund balance - governmental fund	\$ 190,421
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The change in net assets reported for governmental activities in the statement of activities is different because:

The governmental fund reports capital outlays as expenditures; however, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	\$ 97,213	
Depreciation expense	<u>(206,136)</u>	(108,923)

Some expenses reported in the statement of activities do not require the use of current financial resources; therefore, they are not reported as expenditures in the governmental fund. The adjustment here relates to the adjustment for accrued compensated absences in the current period.

<u>7,887</u>

Change in net assets of governmental activities	<u>\$ 89,385</u>
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See Notes to Financial Statements.

ACADIANA CRIMINALISTICS LABORATORY COMMISSION

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The financial statements of Acadiana Criminalistics Laboratory Commission (the "Commission") have been prepared in conformity with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the Commission's accounting policies are described below.

Reporting entity:

The Commission was created in accordance with Louisiana Revised Statute 40:2267.1. The Commission is governed by a 21 member board of commissioners, who serve without pay, comprised of the parish president of Iberia Parish, the sheriffs, district attorneys, and one council/police jury member appointed by the parish councils/police juries of Acadia, Evangeline, Iberia, Lafayette, St. Landry, St. Martin, St. Mary, and Vermilion Parishes. The Commission is charged with crime detection, prevention, investigation, and other related activities in connection with criminal investigation.

The operations of the Commission are administered through a director and are financed primarily through court costs collected by the various sheriffs and city courts. The Commission serves the southwest Louisiana parishes enumerated above with operations located in Iberia Parish.

Basis of presentation:

The Commission's basic financial statements consist of the government-wide statements and the fund financial statements. The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units.

Government-wide financial statements -

The government-wide financial statements include the statement of net assets and the statement of activities of the Commission. These statements include the financial activities of the overall government. Governmental activities generally are financed through intergovernmental revenues and other nonexchange transactions.

In the government-wide statement of net assets, the governmental activities are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Commission's net assets are reported in two parts - invested in capital assets, net of related debt and unrestricted.

NOTES TO FINANCIAL STATEMENTS

The government-wide statement of activities reports both the gross and net cost of the Commission's function. The function is also supported by general government revenues (interest income, etc.). The statement of activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net cost (by function) is normally covered by general revenue (intergovernmental revenues, interest income, etc.).

The government-wide focus is more on the sustainability of the Commission as an entity and the change in the Commission's net assets resulting from the current year's activities.

Fund financial statements -

The fund financial statements provide information about the Commission's funds. The emphasis of fund financial statements is on major governmental funds. The Commission has only one fund, its General Fund. The General Fund is the Commission's general operating fund. It is used to account for all of the financial resources of the Commission.

Basis of accounting:

Government-wide financial statements -

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the Commission gives (or receives) value without directly receiving (or giving) equal value in exchange, include grants and donations. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Fund financial statements -

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. All receivables collected within 60 days after year end are considered available and recognized as revenue of the current year.

NOTES TO FINANCIAL STATEMENTS

Expenditures are recorded when the related fund liability is incurred, except for compensated absences, which are recognized as expenditures to the extent they have matured and principal and interest on general long-term debt, which are recognized when due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from general long-term debt are reported as other financing sources in governmental funds.

Cash and investments:

Cash consists of amounts in demand deposit accounts for the Commission and short-term investments.

State statutes authorize the Commission to invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a nonprofit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool.

In accordance with GASB Statement No. 31, investments meeting the criteria specified in the Statement are stated at fair value. Investments which do not meet the requirements are stated at cost. These investments include amounts invested in LAMP. The reported value of the pool is the same as the fair value of the pool shares.

Fixed assets:

The accounting treatment over property, plant, and equipment (fixed assets) depends on whether the assets are reported in the government-wide or fund financial statements.

Government-wide statements -

In the government-wide financial statements, fixed assets are accounted for as capital assets. All fixed assets are valued at cost or estimated historical cost. Donated fixed assets are recorded at their fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Depreciation on all capital assets, excluding land and improvements, is calculated on the straight-line method over the following estimated useful lives:

	<u>Years</u>
Building and improvements	15 - 39
Furniture, fixtures and equipment	5 - 7

NOTES TO FINANCIAL STATEMENTS

Fund financial statements -

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Compensated absences:

Employees of the Commission earn vacation pay at the rate of 4 to 12 hours per month. With the exception of the Director, employees may carry forward vacation time earned but not taken with a 40 hour limitation. Any excess above forty hours is automatically converted to sick leave. The Director's carryforward hours are unlimited. Unused vacation is paid to an employee upon retirement or resignation at the hourly rate being earned by that employee upon separation. No payment is made for accrued and unused sick leave.

In the government-wide statements, the Commission accrues accumulated unpaid vacation and sick leave and associated related costs when earned (or estimated to be earned) by the employee. The current portion is the amount estimated to be used/paid in the following year. The remainder is reported as non-current. In accordance with GASB Interpretation No. 6, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements," no compensated absences liability is recorded in the governmental fund financial statements.

Equity classifications:

Government-wide statements -

Equity is classified as net assets and displayed in two components:

- a. Invested in capital assets - Consists of capital assets net of accumulated depreciation.
- b. Unrestricted net assets - All other net assets that do not meet the definition of "invested in capital assets, net of related debt."

The Commission has no restricted net assets.

Fund statements -

Governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTES TO FINANCIAL STATEMENTS

Note 2. Deposits and Investments

Deposits:

Custodial Credit Risk - Custodial credit risk is the risk that in the event of a bank failure, the Commission's deposits may not be returned to it. The Commission's policy to ensure there is no exposure to this risk is to require each financial institution to pledge their own securities to cover any amount in excess of Federal Depository Insurance Coverage. These securities must be held in the Commission's name. Accordingly, the Commission had no custodial credit risk related to its deposits at December 31, 2010.

Investments:

As of December 31, 2010, the Commission had the following investments and maturities:

<u>Investment Type</u>	<u>Percentage of Portfolio</u>	<u>Fair Value</u>	<u>Less Than One Year</u>	<u>One - Five Years</u>
Fixed U.S.				
Government				
Obligations	83.67%	\$ 976,314	\$ 336,733	\$ 639,581
State Investment				
Pool (LAMP)	16.33%	190,618	190,618	-
	<u>100.00%</u>	<u>\$1,166,932</u>	<u>\$ 527,351</u>	<u>\$ 639,581</u>

Interest Rate Risk - As a means of limiting its exposure to fair value losses arising from rising interest rates, the Commission will only invest in the following: (1) direct United States Treasury obligations, (2) bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by federal agencies and provided such obligations are backed by the full faith and credit of the United States or guaranteed by United States government instrumentalities, (3) direct security repurchase agreements of any federal bank entry only securities, (4) time certificates of deposit, and (5) mutual trust fund institutions which are registered with the Securities and Exchange Commission which have underlying investments consisting solely of and limited to securities of the United States government or its agencies, limited to 25% of the monies considered available for investment.

Credit Risk/Concentration of Credit Risk - Credit risk is defined as the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Commission limits investments to fully insured and/or fully-collateralized certificates of deposits and direct and indirect obligations of U.S. government agencies. The Commission's investments in mortgage-backed securities and United States government instrumentalities were rated AAA by Standard & Poor's and AAA by Moody's Investors service at December 31, 2010. In addition, LAMP is rated AAAM by Standard & Poor's at December 31, 2010.

NOTES TO FINANCIAL STATEMENTS

Custodial Credit Risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Commission will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Commission requires all investments to be in the Commission's name and all ownership securities to be evidenced by an acceptable safekeeping receipt issued by a third-party financial institution which is acceptable to the Commission. Accordingly, the Commission had no custodial credit risk related to its investments at December 31, 2010.

As noted above, the Commission participates in the Louisiana Asset Management Pool (LAMP). The LAMP is an investment pool established as a cooperative endeavor to enable public entities of the State of Louisiana to aggregate funds for investment; the LAMP is not registered with the Securities and Exchange Commission (SEC) as an investment company. The LAMP is operated by a non-profit corporation, Louisiana Asset Management Pool, Inc., whose officers include the President, normally the Treasurer of the State of Louisiana, and a Secretary/Treasurer who is charged with the day-to-day operations of the program. LAMP, Inc. is governed by a Board of Directors consisting of nine to fourteen members elected each year by the participating entities.

The LAMP is intended to improve administrative efficiency and increase investment yield of participating public entities. The LAMP's portfolio securities are valued at market value even though the amortized cost method is permitted by Rule 2a-7 of the Investment Company Act of 1940, as amended, which governs registered money market funds, although LAMP is not a money market fund and has no obligation to conform to this rule. The investment objectives of the LAMP are to preserve capital and protect principal, maintain sufficient liquidity, provide safety of funds and investments, and maximize the return on the pool. The LAMP seeks to maintain a stable net asset value of \$1.00 per unit, but there can be no assurance that LAMP will be able to achieve this objective.

The dollar weighted average portfolio maturity of the LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days. The LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

NOTES TO FINANCIAL STATEMENTS

Note 3. Capital Assets

Capital assets activity for the year ended December 31, 2010 is as follow:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets not being depreciated -				
Land	\$ 43,111	\$ -0-	\$ -0-	\$ 43,111
Capital assets being depreciated -				
Building and improvements	\$ 942,837	\$ 2,173	\$ -	\$ 945,010
Furniture, fixtures and equipment	<u>1,769,390</u>	<u>95,040</u>	<u>-</u>	<u>1,864,430</u>
Total capital assets being depreciated	<u>\$ 2,712,227</u>	<u>\$ 97,213</u>	<u>\$ -0-</u>	<u>\$ 2,809,440</u>
Less accumulated depreciation for -				
Building and improvements	\$ (291,182)	\$ (24,508)	\$ -	\$ (315,690)
Furniture, fixtures and equipment	<u>(1,173,423)</u>	<u>(181,628)</u>	<u>-</u>	<u>(1,355,051)</u>
Total accumulated depreciation	<u>\$ (1,464,605)</u>	<u>\$ (206,136)</u>	<u>\$ -0-</u>	<u>\$ (1,670,741)</u>
Total capital assets being depreciated, net	<u>\$ 1,247,622</u>	<u>\$ (108,923)</u>	<u>\$ -0-</u>	<u>\$ 1,138,699</u>
Governmental activities capital assets, net	<u>\$ 1,290,733</u>	<u>\$ (108,923)</u>	<u>\$ -0-</u>	<u>\$ 1,181,810</u>

Depreciation expense was charged to functions as follows:

Public safety	<u>\$ 206,136</u>
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NOTES TO FINANCIAL STATEMENTS

Note 4. Long-term Debt

During the year ended December 31, 2010, the following changes occurred in the liabilities reported as long-term liabilities:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Compensated absences	\$ 31,273	\$ -0-	\$ (7,887)	\$ 23,386

Note 5. Compensation of Commission Members

No compensation was paid to Commission members during the year ended December 31, 2010.

Note 6. Defined Benefit Pension Plan

All permanent employees of the Commission participate in the Parochial Employees' Retirement System (PERS) of Louisiana, a multiple-employer public employee retirement system.

Plan description:

Members of the plan may retire with 30 years of creditable service regardless of age, with 25 years of service at age 55, and with 10 years of service at age 60. Benefit rates are 1% of final compensation (average monthly earnings during the highest 36 consecutive months, or joined months if service was interrupted) plus \$2.00 per month for each year of service credited prior to January 1, 1980, and 3% of final compensation for each year of service after January 1, 1980. The System also provides disability and survivor benefits. Benefits are established by state statute. PERS issues a publicly available financial report that includes financial statements and required supplemental information. That report may be obtained by writing to Parochial Employees' Retirement System of Louisiana, Post Office Box 14619, Baton Rouge, Louisiana 70898.

Funding policy:

Plan members are required to contribute 9.50% of their annual covered salary to the plan and the Commission is required to contribute at an actuarially determined rate. The current rate is 15.75% of annual covered payroll. The contribution requirements of plan members and the Commission are established by statute. The Commission's contribution to PERS for the years ended December 31, 2010, 2009 and 2008 were \$218,854, \$156,307 and \$149,194, respectively, equal to the required contribution each year.

NOTES TO FINANCIAL STATEMENTS

Note 7. Due From Other Governmental Agencies

Amounts due from other governmental agencies consist of the following at December 31, 2010:

State of Louisiana:

Federal pass-through grant funds	\$ 73,190
Court costs due from various courts	<u>433,874</u>
	<u>\$ 507,064</u>

Note 8. Risk Management

The Commission is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Commission purchases commercial insurance to cover any claims related to these risks.

Note 9. Contingent Liabilities

The Commission receives grants for specific purposes that are subject to review and audit by the agencies providing the funding. Such audits and reviews could result in expenses being disallowed under the terms and conditions of the grants. In the opinion of management, such disallowances, if any, would be immaterial.

REQUIRED SUPPLEMENTARY INFORMATION

ACADIANA CRIMINALISTICS LABORATORY COMMISSION

BUDGETARY COMPARISON SCHEDULE

GENERAL FUND

For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues:				
Intergovernmental -				
Federal grant	\$ 269,089	\$ 269,089	\$ 170,910	\$ (98,179)
Fines and forfeits -				
Court costs	2,065,107	2,065,107	2,350,185	285,078
Investment earnings	2,513	2,513	12,381	9,868
Miscellaneous	2,454	2,454	3,766	1,312
Total revenues	<u>\$2,339,163</u>	<u>\$2,339,163</u>	<u>\$2,537,242</u>	<u>\$ 198,079</u>
Expenditures:				
Current -				
Public safety:				
Personnel costs	\$1,724,272	\$1,724,272	\$1,691,741	\$ 32,531
Workers' compensation	13,000	13,000	11,880	1,120
Travel and training	37,500	37,500	35,165	2,335
Printing	2,500	2,500	1,452	1,048
Telephone and utilities	38,400	38,400	38,138	262
Equipment rental	5,500	5,500	5,360	140
Repairs and maintenance	69,100	69,100	70,367	(1,267)
Insurance	50,000	50,000	38,081	11,919
Office supplies	20,000	20,000	20,112	(112)
Postage and shipping	4,115	4,115	4,441	(326)
Lab supplies	219,756	219,756	258,123	(38,367)
Vehicle and maintenance supplies	4,500	4,500	3,758	742
Professional services	42,780	42,780	46,024	(3,244)
Miscellaneous	23,016	23,016	24,966	(1,950)
Capital outlay	284,724	284,724	97,213	187,511
Total expenditures	<u>\$2,539,163</u>	<u>\$2,539,163</u>	<u>\$2,346,821</u>	<u>\$ 192,342</u>
Net change in fund balance	\$ (200,000)	\$ (200,000)	\$ 190,421	\$ 390,421
Fund balance, beginning	<u>200,000</u>	<u>200,000</u>	<u>2,070,173</u>	<u>1,870,173</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$2,260,594</u>	<u>\$2,260,594</u>

See Note to Budgetary Comparison Schedule.

ACADIANA CRIMINALISTICS LABORATORY COMMISSION

NOTE TO BUDGETARY COMPARISON SCHEDULE

Note 1. Budgets and Budgetary Accounting

The Acadiana Criminalistics Laboratory Commission follows the procedures detailed below in adopting its budget.

1. The budget for the General Fund is proposed by the Director and formally approved and adopted by the Commission. It is then sent to the eight parishes served by the Commission and must be approved by a majority.
2. Once adopted, any amendments must be approved by the Commission. The budget procedure is in accordance with Section E of Louisiana Revised Statute 40:2266.1.

All budgeted amounts presented as required supplementary information reflect the original budget and the final budget (which has been adjusted for legally authorized revisions during the year).

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George A. Lewis, CPA 1992
Geraldine J. Wimberley, CPA 1995
Lawrence A. Cramer, CPA 1999
Ralph Friend, CPA 2002
Donald W. Kelley, CPA 2005
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**REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To Acadiana Criminalistics
Laboratory Commission
New Iberia, Louisiana

We have audited the basic financial statements of Acadiana Criminalistics Laboratory Commission as of and for the year ended December 31, 2010, and have issued our report thereon dated June 22, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Commission's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended for the information of management, the Commission, others within the entity, and federal awarding agencies and pass-through entities and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Broussard, Poché, Lewis & Bruneau LLP.

Lafayette, Louisiana
June 22, 2011

ACADIANA CRIMINALISTICS LABORATORY COMMISSION

SCHEDULE OF FINDINGS AND RESPONSES
For the Year Ended December 31, 2010

We have audited the basic financial statements of Acadiana Criminalistics Laboratory Commission of and for the year ended December 31, 2010, and have issued our report thereon dated June 22, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2010 resulted in an unqualified opinion.

Section I - Summary of Auditors' Reports

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material weaknesses	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Control deficiencies identified that are not considered to be material weaknesses	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported

Compliance

Compliance material to financial statements	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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Section II - Financial Statement Findings

No matters were reported.

ACADIANA CRIMINALISTICS LABORATORY COMMISSION

SCHEDULE OF PRIOR FINDINGS
For the Year Ended December 31, 2010

Section I. Internal Control and Compliance Material to the Financial Statements

None reported.

Section II. Internal Control and Compliance Material to Federal Awards

None reported.

Section III. Management Letter

The prior year's report did not include a management letter.